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PART I

Punjab Government Notifications and Orders

GOVERNMENT OF PUNJAB

DEPARTMENT OF POWER

(ENERGY BRANCH)

NOTIFICATION

The 11th September, 2024

No.ENRG/10/84/2024-EV3/2244.- In exercise of the powers conferred by section 12 of the Punjab Electricity (Duty) Act, 2005 (Punjab Act 9 of 2005), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to grant fifty percent (50%) exemption to **M/s Hindustan Unilever Limited, Plot No. A-5, Focal Point, Rajpura, District Patiala** from the payment of electricity duty (except Social Security Fund) for a period of **seven years**, in the terms of the "Fiscal Incentives for Industrial Promotion (Revised) Policy-2013", in public interest subject to the following conditions, namely:-

CONDITIONS

- (i) The exemption shall be granted to the said Firm for manufacturing of Detergent and Food Processing up to an amount of six percent (6%) of Fixed Capital Investment (FCI) as per the conditions contained in the Eligibility Certificate issued by the Convener- cum-Joint Director (Incentive), State Level Committee, vide Endorsement No. Inc/FI/FIIP/368/HUL/PTL/2554-B, dated the 12th June, 2024;
- (ii) the aforesaid Fixed Capital Investment (FCI) for incentives shall be rupees 51,67,98,932/- (rupees fifty one crore sixty seven lakh ninety eight thousand nine hundred thirty two only) as approved by the State Level Committee in its meeting held on 07th March, 2024;
- (iii) The eligibility period for availing the electricity duty exemption shall be seven years from the date of approval i.e. 29th October, 2018 to 28th October, 2025 or till the date of exhaustion or utilization of quantum of eligible incentives i.e rupees 3,10,07,936/- (rupees three crore ten lakh seven thousand nine hundred thirty six only) (6% of Fixed Capital Investment) whichever is earlier, as per the Eligibility Certificate dated 12th June, 2024. However, the date of commercial production of the unit is certified as of 01st October, 2017;
- (iv) The exemption shall be available to the expansion Unit only and the calculation of consumption of electricity for the purpose of Electricity Duty. Exemption shall be done either on Pro-rata basis or incremental basis

as may be decided by the Department of Power, as decided by State Level Committee (SLC) in its meeting dated 07th March, 2024.

- (v) no incentive shall be provided for the period between the date of commercial production i.e. 01st October, 2017 and the date of approval i.e. 29th October, 2018 as per Fiscal Incentive for Industrial Promotion (Revised) Policy 2013;
- (vi) In the event of any revision of rate of electricity duty at any subsequent point of time, the exemption to the extent of revised levied rate of electricity duty (except contributions out of electricity duty e.g. Social Security Fund etc.) shall be applicable to the Unit;
- (vii) the usage of the power by the Firm during the aforesaid period shall be regulated through a transparent metering arrangement installed or approved by the Punjab State Power Corporation Limited and the Chief Electrical Inspector to record the consumption of the Unit under exemption;
- (viii) the exemption shall not be applicable for the residential area of the said premises and to that effect, an undertaking shall be submitted by the Unit that no residential area exists in the premises. If there is a residential area in the premises, in that event, a separate meter has to be installed or a separate electricity connection shall be obtained in order to record the electricity consumption of that residential area, which shall be excluded from the total electricity consumption of the Unit;
- (ix) it shall be ensured that the Firm does not connect the load of any other Unit with this Unit for the purpose of availing exemption from electricity duty;
- (x) the exemption shall be strictly in accordance with the Eligibility Certificate issued by the Convener-cum-Joint Director (Incentive), State Level Committee, vide Endorsement No. Inc/FI/FIIP/368/HUL/PTL/2554-B, dated the 12th June, 2024; and
- (xi) In case any exemption claimed in excess is detected at any point of time, it shall be liable for recovery and penal action under the provisions of the said Act.

To ensure the compliance of the above conditions and proper utilization of incentive, the Auditor of the office of the Chief Electrical Inspector may inspect the Unit at any time. In case, any violation of any of the provisions of the said Act and the rules made thereunder and the above conditions is detected, the owner of the Unit shall be liable for action under section 8 of the said Act or the rules made thereunder and the exemption shall automatically cease, for which the owner of the Unit shall be responsible.

RAHUL TEWARI,

Chandigarh

Secretary to Government of Punjab,

The 11th September, 2024

Department of Power.